

CHAPTER 135

INHERITANCE TAX. APPRAISAL

S. F. 83

AN ACT to repeal sections seventy-three hundred twenty-one (7321) and seventy-three hundred forty-five (7345), code of 1931, and to enact a substitute therefor, relating to appraisal for inheritance tax purposes.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seventy-three hundred twenty-one (7321),  
2 code of 1931, is hereby repealed and the following is enacted as a  
3 substitute therefor:

4 "Upon the filing of such report the district court shall examine the  
5 same together with the papers and files in the case, and if it finds that  
6 such estate, in whole or in part, is subject to an inheritance tax it  
7 shall endorse its finding thereon, and shall immediately forward a  
8 true copy of such report and findings to the treasurer of state."

1 SEC. 2. That section seventy-three hundred forty-five (7345),  
2 code of 1931, is hereby repealed and the following is enacted as a  
3 substitute therefor:

4 "In all cases where the court finds that said estate is not subject  
5 to an inheritance tax he shall enter an order of such finding upon  
6 said preliminary inheritance tax report, and no appraisement for in-  
7 heritance tax purposes shall be made in that estate."

1 SEC. 3. This act being deemed of immediate importance shall take  
2 effect and be in force from and after its publication in the Bloomfield  
3 Democrat, a newspaper published in Bloomfield, Iowa, and the Corn-  
4 ing Free Press, a newspaper published in Corning, Iowa.

Senate File No. 83. Approved April 24, 1933.

I hereby certify that the foregoing act was published in the Bloomfield Democrat,  
April 27, 1933, and the Corning Free Press, May 4, 1933.

MRS. ALEX MILLER, Secretary of State.

CHAPTER 136

DEPOSIT OF PUBLIC FUNDS

S. F. 189

AN ACT to amend section seventy-four hundred twenty-d one (7420-d1), code, 1931,  
relating to deposits of clerks and bailiffs of municipal courts.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seventy-four hundred twenty-d one (7420-  
2 d1), code, 1931, is hereby amended by inserting after the comma (,)   
3 following the word "sheriff" in line four (4) thereof, the words, "each  
4 clerk and bailiff of the municipal court,".

1 SEC. 2. This act is deemed of immediate importance and shall be  
2 in force and effect from and after its publication in the.....,  
3 a newspaper published in the city of ....., Iowa,

4 and in the ....., a newspaper published in the city of  
 5 ....., Iowa.

Senate File No. 189. Approved April 11, 1933.

I hereby certify that the foregoing act was published in the Casey Vindicator,  
 April 13, 1933, and the Cascade Pioneer, April 20, 1933.

MRS. ALEX MILLER, *Secretary of State.*

Note: Casey Vindicator and Cascade Pioneer selected in accordance with section  
 fifty-five (55), code, 1931.

CHAPTER 137

LOCATION OF PUBLIC DEPOSITORIES

H. F. 134

AN ACT to amend section seventy-four hundred twenty-d four (7420-d4), code, 1931, relat-  
 ing to the location of depositories of public funds.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seventy-four hundred twenty-d four (7420-d4),  
 2 code, 1931, be and the same is hereby amended by striking from lines  
 3 eight (8) to fifteen (15), inclusive, the following words:

4 "within the borders of the county in which the city or town is  
 5 located; by a school treasurer or by a school secretary, in banks lo-  
 6 cated within the county or counties in which the corporation is located,  
 7 or within five miles of the border of said county or counties; by a  
 8 township clerk in banks conveniently located in the county",  
 9 and insert in lieu thereof the following:

10 "located in this state which shall be selected as such depository by  
 11 the city or town treasurer and approved by the city or town council;  
 12 by a school treasurer or by a school secretary in a bank within this  
 13 state which shall be selected by the school treasurer and approved  
 14 by the board of directors or the trustees of such school district; by  
 15 a township clerk in a bank located within this state which shall be  
 16 selected by such township clerk and approved by the trustees of such  
 17 township."

1 SEC. 2. This act being deemed of immediate importance shall be  
 2 in full force and effect after its passage and publication in the  
 3 Reinbeck Courier, and Cedar Falls Record, newspapers published, re-  
 4 spectively, at Reinbeck, Iowa, and Cedar Falls, Iowa.

House File No. 134. Approved April 15, 1933.

I hereby certify that the foregoing act was published in the Reinbeck Courier,  
 April 28, 1933, and the Cedar Falls Record, April 21, 1933.

MRS. ALEX MILLER, *Secretary of State.*